

ROCKEFELLER "WHISPERED A TELEGRAM TO RAISE THE PRICE OF GASOLINE" IN ORDER TO PAY HIS INCOME TAX, SAYS BIRSKY

By MONTAGUE GLASS

Illustrations by BRIGGS

Then, With Zapp, He Seeks Some Means to Emulate the Oil Magnate in the Gentle Art of Dodging Taxes

Zapp Decides That "It Don't Do No Harm That Once in a Year a Business Man Should Be Made to Tell the Truth—Even if It Would Only Be on an Average of 60 Cents Truth on the Dollar"

After Which the Friends Agree That the Next Person Who Says to Them, "You Should Ought to Be Glad That You've Got an Income Big Enough to Pay Taxes On Would Find Out How a Man Who Could Be a Perfect Gentleman When He Wants to Be Could Also Act Like a Loafer at Times"

"It's all been figured out, Birsky," Barnett Zapp, the waist manufacturer, said as he withdrew from his breast pocket a long brown envelope containing his income tax return, "that 6.31416 per cent. of the people of the United States must get to pay income tax, and 85.99 per cent. of the remainder says to them, 'You should ought to be glad that you've got an income big enough to pay taxes on.' So I might just as well let you know right here and now, Birsky, that the next fellow which says that to me would find out how a man who could be a perfect gentleman when he wants to be could also act like a loafer at times."

"Say," Louis Birsky, the real estate, protested, "I got one of them income tax returns myself for over a month now, Zapp, and I tried phenacetin and I tried strong, black coffee, and all I've filled out so far is my name and address."

"Well, don't you know, 'Were you single or married with wife or husband living with you on December 31 of the year for which this return is rendered?'" said Zapp, quoting from the blank.

Birsky nodded his head despairingly.

"Mind you, Zapp, I begged that woman she should stay home and tend to the house," he declared with a bitter emphasis on the word begged, "but she said it was the last chance she would get to see her sister and brother-in-law in Rochester before they moved away to San Francisco, Gott sei dank, so she left here at 9 o'clock December 30, and didn't get home till January 4."

"Well, put it in anyway that she was living with you on December 31," Zapp advised. "How should they know that your wife was visiting her sister in Rochester on that day?"

"Listen, Zapp," Birsky said, "a real estate is got a whole lot of enemies—



"He whispered a telegram to raise gasoline."

brokers he done out of commissions, tenants he dispossessed and fellows which think he stuck 'em on certain deals, y'understand, and all of them roshoyin would be only too glad to write to the income tax people a synonymous letter mit an alias name signed to it, that my wife was in Rochester on December 31, and the consequence is to save a \$10 note, I am running a chance of getting from twenty to a thousand dollars a fine. In the same way I considered should I or should I not put in under 'Line 22 total amount derived from other sources not enumerated above' the \$2.50 a week on an average which I am winning in the pinochle game I am playing every Saturday night with Old Man Farkas, B. Rashkind and Weiss in the handkerchief business; and I figured to myself that some Saturday night along about the second of March if I should shoot a king of trump through that Strolschneider Weiss, and he goes back on a 350 Schuppe hand by a couple of points, y'understand, he wouldn't be able to wait till Monday morning before he snitzes on me to the income tax people. For a dollar and a half more income tax I should stuntify myself! What for? Am I right or wrong?"

"Then I suppose you would also put in that \$75.25 which you were telling me you made last September in Trapezoid Filium Preferred," Zapp said.

Birsky turned pale.

"I told you I made \$75.25 in that fillum stock?" he exclaimed. "When did I told you such a thing? I'm sur-

prised to hear you talk that way, Zapp."

"What do you mean—surprised to hear me talk that way?" Zapp retorted. "When I got stung on that International Chocolate and Cocoa common last September, Birsky, didn't you call me all kinds of suckers for putting my good ninety dollars into that thing, and didn't you show me a check from one of them Ganewin which call themselves brokers for \$75.25?"

"I showed you a check for \$75.25?" Birsky cried. "That only goes to show what for a friend you are, Zapp! In the first place, the check was for \$68.25, and in the second place, when I tell you something in the strictest confidence, Zapp, do you think you are acting like a gentleman that you throw it up in my teeth at a time like this?"

Zapp shrugged his shoulders.

"For my part, Birsky, you could of made \$68.25," he said, "and entered it up as 'No. 32, losses actually sustained during the year incurred in trade or arising from fires, storms or shipwrecks and not compensated by insurance or otherwise.' What is it my business? And, anyhow, Birsky, if the income tax people comes to you and says they want to look at your bankbook, and they see on September 15 \$68.25, and they ask you did you enter it on line 22 of your income tax return, and if not why not, Birsky, all you've got to do, Birsky, is to tell them that the \$68.25 was given to you by a curb broker to keep it for a little while for him until he wants it again,

because sooner or later, Birsky, that's what's going to happen to your \$68.35. Nobody can do you nothing for telling the truth, Birsky—not even the income tax people."

"My wife's Uncle Julius has got the laugh on all of us," Birsky said, with a sigh of envy. "He imports imported English briar root pipes from Germany, and last year he lost in his business six thousand dollars. He should worry about income taxes!"

"Say!" Zapp rejoined. "You think you are in bad. Listen for a moment what it must be to a feller like Charles L. Schwab or Abraham Carnegie. I bet you Mr. Carnegie started to make up his 1916 income tax on July 4, 1902, by hiring two floors in the Singer Building and a force of a 150 certified public accountants, and probably right now he is giving a thousand dollars to a stomach specialist for a letter saying that he has got *Magenbachweiden*, so that he could get a postponement under 'No. 5. When the return is not filed in the regular time by reason of sickness an extension of 30 days may be granted, provided a written application therefor is made by the individual within the period for which such extension is desired, y'understand."

"That's nothing," Birsky said. "Take, for instance," John D. Rockefeller, and after his bookkeepers got through filling out 'No. 21. Total amount derived from royalties from mines, oil wells, patents, franchises or other legalized privileges,' Zapp, I wouldn't be surprised that two dozen adding machines was ruined on account they wasn't built to take such heavy figures like they run through them."

"Well, what difference does it make how heavy them figures was?" Zapp said. "On the other side of the page stands 'No. 35, Amount allowed to cover depletion in case of mines and oil wells,' y'understand, and you could take it from me, Birsky, a smart business man like Rockefeller, with all the expert bookkeepers he's got, would easy fill out 'No. 35 in such a way that them income tax people couldn't prove otherwise but what they owed Mr. Rockefeller \$189,462.53."

"You're right, Zapp," Birsky said, "and, anyhow, Zapp, all he's got to do to pay his income tax for 1915 to 1962, inclusive, is to put up the price of gasoline a couple cents a gallon."

"He done that already, Birsky," Zapp said. "In fact, Birsky, he put it up so high that they appointed a committee of Congressmen to investigate it; and while they ain't reported yet, Birsky, the best evidence shows that when Mr. Rockefeller started to fill out 'No. 12, Total amount derived from salaries and wages,' y'understand, he discovered that under the decision of the United States Supreme Court he was presidents of 1984 companies which used to be the Standard Oil Company of New Jersey, y'understand, and that he got 1984 salaries amounting to \$35,624,380.50-100, understand me. He then figured out the income tax on it to be equivalence to an increase of 4 cents on a gallon gasoline in New York,

Pennsylvania, Massachusetts and Illinois and done so immediately. Afterward Michigan, Ohio and New Jersey was added when he figured out the 'income tax on 'No. 16, Total amount derived from interest on notes, mortgages, bank deposits and securities other than reported on lines 17 and 20,' y'understand, and when he got down to 'No. 22, Total amount derived from other sources not enumerated above,' y'understand, and the chief bookkeeper showed him the figures, understand me, after they had loosened his collar, fanned him and given him smelling salts, he raised his head and, summoning all his strength, he whispered a telegram to raise gasoline 10 cents a gallon throughout the whole United States, Great Britain and Ireland, France, Germany and the West Indian Islands; and that's the way it happened, Birsky."

"He's only fooling himself at that," Birsky commented, "because in 1917, when it comes time to fix up his income tax return again, he's got starting him in the face all them profits which he made out of gasoline in 1916, and which he would get to enter up under 'No. 14, Total amount derived from business, trade, commerce or sales or dealings in property, whether real or personal,' y'understand; and when he sees what an income tax he's got to pay on it, Zapp, he'll kick himself that he didn't reduce the price of gasoline instead of raising it. I tell you, Zapp, money ain't everything after all. It used to be considered that a feller with an income of \$500,000 a year was a lucky man, but nowadays when he's got to pay in addition to the regular 1 per cent. tax a super tax of 6 per cent., he leads a dawg's life, Zapp."

"Well, he might just so well put a smiling face on it, Birsky, because he's got more coming to him yet," Zapp said. "Next year we would all got to pay a State income tax as well as a Federal income tax."

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"Why not?" Birsky asked.

"Because you'll find that all them multimillionaires has already bought options on every orphan asylum in the United States," Zapp replied, "and if after offsetting their incomes them millionaires has got any orphans left on their hands, Birsky, you could bet your life that the very least they would hold them at would be \$50 an orphan net cash."

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News and Views of Farmer Smith's Rainbow Club

Rainbow Membership 30,000 Counting Babies!

SPECIAL Baby Week Number

HURRAH FOR BABY WEEK!

Mercy sakes! This is Baby Week! We do not know who selected this blustery March week as Baby Week, but we presume they did it because most of the babies are sneezing and really need attention.

We hope Children's Day will be the first Saturday in June.

Now, if you have a baby doll, why not take care of her? Wipe her face off very nice and clean, comb her hair beautifully and fix it in a new way, and if her dress is dirty, have it washed, even if the dear little thing has to stay in bed while you are doing it.

Then, of course, you must give a party to the baby doll and have all the other little dolls attend.

Cambic tea is very good for baby dolls, if you do not put too much sugar in it.

After you have done this, sit down and tell your editor just how it was done, so that other little mothers will know how to properly care for their baby dolls.

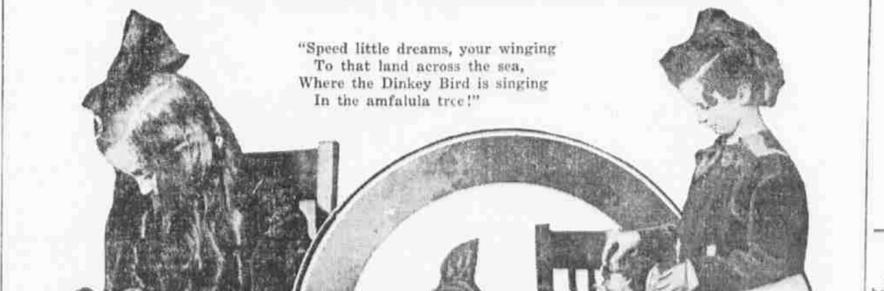
We are not going to let the grown-ups get the best of us, no, siree!

FARMER SMITH,
Children's Editor, EVENING LEDGER.

A Prize Baby

Little Molly Mayblossom was awarded first prize for beauty in the Baby Welfare Show. She is 19 months old and weighs just 20 pounds.

During her short sojourn in this bright world baby has not known a single sick day! This is entirely due to the tender and faithful care of her small mother. Little Molly won a second prize for being the brightest baby in the welfare exhibit. She is a living example of what fresh air, sunshine and pure milk can do to make better babies!



"Speed little dreams, your winging To that land across the sea, Where the Dinkie Bird is singing In the amfalula tree!"

A LITTLE RAINBOW MOTHER AND HER DAY

"Good-morning, baby dear, but please stay very still, 'cause we've lots to